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ILLINOIS COMMERCE COMMISSION

ESTIMATED GROSS REVENUE RETURN

For Public Utilities and Rail Carriers

Period: 01/01/2004 through 12/31/2004

INSTRUCTIONS ARE ON REVERSE SIDE

CHECK ONE

- ☐ JANUARY
☐ APRIL
☐ JULY
☐ OCTOBER
☐ REVISED

Tax Contact (Officer or other person to receive questions regarding tax return)

Tel: _____

Fax: _____

Email: _____

Co. Type: ☐ PU ☐ PI ☐ RR ☐ RI☐ CHECK HERE IF THIS IS AN ADDRESS CHANGE

FEIN or Social Security # _____

- 1.a **ESTIMATED** Illinois Gross Operating Revenue for the calendar year ending December 31, 2004 1a _____
 b Check the basis used to derive the revenue on Line 1a: ☐ Receipts ☐ Billing 1b _____
 c Estimated revenue from Illinois-related Interstate or International service 1c _____
 d **Total Illinois Intrastate Gross Revenue (Line 1a minus Line 1c)** 1d _____
2. Deduct Estimated: **(THIS SECTION IS FOR USE BY PUBLIC UTILITIES ONLY)**
- a Revenue from sale to utilities or electric cooperatives for resale 2a _____
 b Uncollectable accounts (only if filing on "Billing" basis – see Line 1b) 2b _____
 c Other deductions (MUST itemize on separate sheet, see instructions) 2c _____
 d **Total Estimated Deductions** 2d _____
3. Estimated Gross Revenue subject to tax (Line 1d minus Line 2d) 3 _____
4. **Tax payable for the calendar year ending December 31, 2004 (Public Utilities – Line 3 x .001)** 4 _____
(Rail Carriers – Line 3 x .0015)
5. Deduct:
- a Credit Memorandum No. _____ (Original must be attached) 5a _____
 b Total prior credit memos submitted with previously filed 2004 returns, if any 5b _____
 c Total payments made with previously filed 2004 returns, if any 5c _____
 d **Total of credit memos and payments submitted with previously filed 2004 returns, if any** 5d _____
6. Estimated Tax unpaid or (overpaid) (Line 4 minus Line 5d) 6 _____
7. **Payment enclosed with return (NO PAYMENT NECESSARY IF AMOUNT DUE IS 99 CENTS OR LESS)** 7 _____
☐ Quarterly Installment ☐ Payment in Full
8. Account balance (Line 6 minus Line 7) 8 _____

OATH: Under penalties of perjury, I state that I have examined this return and, to the best of my knowledge, it is true, correct and complete.

Officer's Signature _____

Please type or print Officer's Name and Title _____

IMPORTANT

The term Public Utility and Utility as used on this form includes Telecommunications Carriers as under the Public Utilities Act.

To avoid penalties, the original of this **RETURN** with **REMITTANCE**, must be filed with the FISCAL INFORMATION SECTION of the **ILLINOIS COMMERCE COMMISSION**, 527 East Capitol Avenue, Springfield, IL 62701 on or before the **10th day of (JANUARY, APRIL, JULY OR OCTOBER)** of the applicable tax year.Make check, draft or money order payable to **(Public Utilities) ILLINOIS COMMERCE COMMISSION – Public Utility Fund**
(Railroads) ILLINOIS COMMERCE COMMISSION – Transportation Regulatory FundDisclosure of information is **MANDATORY** and the purpose is outlined under the Public Utilities Act (220 ILCS 5/2-202) and the Illinois Commercial Transportation Law [625 ILCS 5/18c-1502]. Failure to provide any information could result in substantial penalties.

AGENCY USE ONLY

Posted by: _____

Date: _____

ILLINOIS COMMERCE COMMISSION

2004 ESTIMATED GROSS REVENUE RETURN

GENERAL INFORMATION

Public Utilities - Illinois Public Utilities, as defined in the Public Utilities Act [220 ILCS 5/3-105] (Act) which owe \$10,000 or more in gross revenue tax in accordance with the Act [220 ILCS 5/2-202] must file **Estimated** Gross Revenue Returns. This does not include utilities whose gross revenues are excluded from the tax under the Act [220 ILCS 5/2-202(c)].

Rail Carriers - Illinois Rail Carriers, as defined in the Illinois Commercial Transportation Law [625 ILCS 5/18c-1104] (ICTL) are required to file Gross Revenue Tax Returns under the ICTL [625 ILCS 5/18c-1502] in accordance with the Public Utilities Act [220 ILCS 5/202] (Act). Under the Act, Rail Carriers which owe \$10,000 or more in tax annually must file **Estimated** Gross Revenue Returns.

The Estimated Gross Revenue Return is due **January 10** of the tax year for which the estimate is being made. All of the Estimated tax for the year may be paid with the January 10 Return. If a company chooses, they may pay one quarter of the Estimated tax due with the January 10 Estimated Return and make subsequent quarterly installments to be paid on or before the 10th day of the succeeding APRIL, JULY AND OCTOBER. Each quarterly Estimated tax installment must accompany an Estimated Gross Revenue Return form. If a significant understatement or overstatement of estimated revenue has been made, the company should file a Revised Return.

INSTRUCTIONS

THE FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN) OR OWNER'S SOCIAL SECURITY NUMBER MUST BE INCLUDED IN THE SPACE PROVIDED ON THE FRONT OF THIS FORM.

Line 1a -Report Estimated total Illinois-related Gross Operating Revenue for the calendar year ending **December 31, 2004**.

Line 1b -Mark the basis on which revenues are being reported either "Receipts" or "Billing".

Line 1c -Report the total Estimated Illinois-related Interstate revenue (include Illinois-related international revenue, if applicable) for the calendar year ending **December 31, 2004**.

Line 1d -Subtract Line 1c from Line 1a to calculate the Estimated Illinois Intrastate Gross Revenue subject to the Gross Revenue Tax.

Line 2a -List the Estimated revenue from the sale to other utilities for resale for the calendar year ending **December 31, 2004**.

Line 2b -On this line Estimated uncollectable accounts for the calendar year ending **December 31, 2004** may be listed as a deduction **only** if the Return is being filed on a "**Billing**" basis as indicated on Line 1b.

Line 2c -Estimated Deductions included in this number for the calendar year ending **December 31, 2004** must be itemized on a separate sheet and attached to this return. The number listed on this line may include the non-taxable revenues (including the deductible taxes) as outlined in the Act [220 ILCS 5/3-121]. Utilities for which the Illinois Commerce Commission has not prescribed a Uniform System of Accounts may utilize as "Other Deductions" on Line 2c operating revenues derived from sources other than filed rates and contracts, identified by source in a detailed manner so that their nature can be ascertained. Operating expenses cannot be included in deductions.

Line 2d -Total all deductions from Lines 2a through 2c.

Line 3-Subtract Line 2d from Line 1d to calculate the Estimated Illinois Intrastate Revenue subject to the Gross Revenue Tax.

Line 4-Calculate the Estimated Tax Payable by multiplying Line 3 times the applicable tax rate (.001 for Public Utilities and .0015 for Rail Carriers).

Line 5a -Report the number and amount of credit memorandum or biennial credit memorandum being submitted with this return. **THE ORIGINAL CREDIT MEMORANDUM MUST BE ATTACHED TO THE RETURN.**

Line 5b-Report the total amount of credit memorandums submitted with previously filed 2004 returns.

Line 5c-Report the total amount of quarterly or other remittances of tax submitted previously for 2004.

Line 5d-Total all previously submitted credit memorandums and remittances made for 2004 from Line 5a through Line 5c NOTE: Credits may be transferred to another public utility. The public utility to which the credit was originally issued shall notify the Commission within 15 days of the utility to which the credit was originally issued, the name and address of the utility to which the credit is transferred, the date of the transfer, the amount of credit transferred, and the number assigned, if any, to the credit memorandum. Such notice shall be signed by an appropriate officer of the utility. IN ACCORDANCE WITH THE ACT [220 ILCS 5/2-202(J)], ALL CREDIT MEMORANDUMS MUST BE APPLIED TO THE GROSS REVENUE RETURNS WITHIN TWO (2) YEARS FROM THE DATE THE CREDIT MEMORANDUM WAS INITIALLY ISSUED.

Line 6 -Calculate the actual balance of Estimated tax unpaid or overpaid by subtracting Line 5d from Line 4.

Line 7-List the amount paid with the return which **MUST BE THE SAME AS THE AMOUNT SHOWN ON LINE 6. This payment must be enclosed with the return and not mailed separately.**

Line 8-Calculate by subtracting Line 7 from Line 6. This amount represents the company's account balance and is to agree with the balance shown on the records maintained in the Commission's Office.

FOR TAXPAYER ASSISTANCE: Write to Fiscal Information Office
at address shown on front of form

Bill Baima Tel: 217-785-1015, bbaima@icc.state.il.us

Janet Hulett Tel: 217-782-4086, jhulett@icc.state.il.us

Fiscal Information Office Fax: 217-785-5231

THIS FORM IS AVAILABLE ON THE COMMISSION'S WEBSITE:

www.icc.state.il.us